



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BARABOO CITY WATER WORKS

Principal Office: 450 ROUNDHOUSE COURT
BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MR. TERRY KRAMER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2005
(Signature of person responsible for accounts)	(Date)

UTILITY SUPERINTENDENT
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARABOO CITY WATER WORKS**Utility Address:** 450 ROUNDHOUSE COURT
BARABOO, WI 53913**When was utility organized?** 9/4/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS. JAN M. BANCE**Title:** UTILITY ACCOUNTANT/OFFICE MANAGER**Office Address:**450 ROUNDHOUSE COURT
BARABOO, WI 53913**Telephone:** (608) 355 - 2740 EXT 222**Fax Number:** (608) 356 - 0518**E-mail Address:** jbance@cityofbaraboo.com

President, chairman, or head of utility commission/board or committee:

Name: MR. ROBERT JANKE**Title:** PRESIDENT OF UTILITY COMMISSION**Office Address:**1538 - 15TH STREET
BARABOO, WI 53913**Telephone:** (608) 356 - 8597**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. AARON WORTHMAN**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 240 - 2412**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrause.com**Date of most recent audit report:** 3/22/2005**Period covered by most recent audit:** 12/31/04

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. TERRY KRAMER**Title:** UTILITY SUPERINTENDENT**Office Address:**450 ROUNDHOUSE COURT
BARABOO, WI 53913**Telephone:** (608) 355 - 2740 EXT 223**Fax Number:** (608) 356 - 0518**E-mail Address:** tkramer@cityofbaraboo.com

Name of utility commission/committee: BARABOO UTILITY COMMISSION

Names of members of utility commission/committee:MR JOHN FLETCHER
MR ROBERT JANKE, PRESIDENT
MR PATRICK LISTON, MAYOR
MRS BETTY MARQUARDT,
MR ELGI TOMAN, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,360,123	1,308,012	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	778,335	673,377	2
Depreciation Expense (403)	161,994	146,539	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	176,976	157,785	5
Total Operating Expenses	1,117,305	977,701	
Net Operating Income	242,818	330,311	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	242,818	330,311	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	17	4	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,807	8,105	10
Miscellaneous Nonoperating Income (421)	223,167	465,622	11
Total Other Income	232,991	473,731	
Total Income	475,809	804,042	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,846)	0	12
Other Income Deductions (426)	65,881	62,178	13
Total Miscellaneous Income Deductions	26,035	62,178	
Income Before Interest Charges	449,774	741,864	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,914	2,570	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,169	7,400	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	6,203	7,400	19
Total Interest Charges	5,880	2,570	
Net Income	443,894	739,294	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,169,793	2,077,622	20
Balance Transferred from Income (433)	443,894	739,294	21
Miscellaneous Credits to Surplus (434)	2,347,977	2,352,877	22
Miscellaneous Debits to Surplus--Debit (435)	2,408,999	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,552,665	5,169,793	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,360,123		1,360,123	1
Total (Acct. 400):	1,360,123	0	1,360,123	
Operation and Maintenance Expense (401-402):				
Derived	778,335		778,335	2
Total (Acct. 401-402):	778,335	0	778,335	
Depreciation Expense (403):				
Derived	161,994		161,994	3
Total (Acct. 403):	161,994	0	161,994	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	176,976		176,976	5
Total (Acct. 408):	176,976	0	176,976	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	242,818	0	242,818	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	17		17	8
Total (Acct. 415-416):	17	0	17	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	9,807	0	9,807 11
Total (Acct. 419):	9,807	0	9,807
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		200,193	200,193 12
CAPITAL PAID IN BY MUNICIPALITY ON WATER PLANT P	0	22,974	22,974 13
Total (Acct. 421):	0	223,167	223,167
TOTAL OTHER INCOME:	9,824	223,167	232,991

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(39,846)		(39,846) 14
NONE	0	0	0 15
Total (Acct. 425):	(39,846)	0	(39,846)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		65,881	65,881 16
NONE	0	0	0 17
Total (Acct. 426):	0	65,881	65,881
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,846)	65,881	26,035

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	1,914		1,914 18
Total (Acct. 427):	1,914	0	1,914
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	10,169		10,169 21
Total (Acct. 430):	10,169	0	10,169

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
CAPITALIZED INTEREST ON C.W.I.P-RIVER CROSSING P	6,203		6,203 23
Total (Acct. 432):	6,203	0	6,203
TOTAL INTEREST CHARGES:	5,880	0	5,880
NET INCOME:	286,608	157,286	443,894
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,766,349	403,444	5,169,793 24
Total (Acct. 216):	4,766,349	403,444	5,169,793
Balance Transferred from Income (433):			
Derived	286,608	157,286	443,894 25
Total (Acct. 433):	286,608	157,286	443,894
Miscellaneous Credits to Surplus (434):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	2,347,977	2,347,977 26
Total (Acct. 434):	0	2,347,977	2,347,977
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	2,347,977	0	2,347,977 27
2003 AUDIT ENTRY BOOKED IN 2004 NOT REFLECTED O	61,022	0	61,022 28
Total (Acct. 435)--Debit:	2,408,999	0	2,408,999
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,643,958	2,908,707	5,552,665

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	134				134	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	117				117	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	117	0	0	0	117	
Net income (or loss)	17	0	0	0	17	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,360,123	0	0	0	1,360,123	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,360,123	0	0	0	1,360,123	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	243,043		243,043	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	13,087		13,087	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	256,130	0	256,130	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.4	1
Electric		2
Gas		3
Sewer	1.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,725,240	9,265,817	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,349,870	2,936,320	2
Net Utility Plant	7,375,370	6,329,497	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,016	3,016	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	3,016	3,016	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	116,360	84,573	7
Total Other Property and Investments	119,376	87,589	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	790,764	668,382	8
Temporary Cash Investments (132)	20,233	20,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	274,056	247,566	11
Other Accounts Receivable (143)	11,036	11,476	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,259	13,004	14
Materials and Supplies (150)	46,572	44,159	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	137	130	17
Total Current and Accrued Assets	1,156,057	1,004,717	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,650,803	7,421,803	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,713,164	1,713,164	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	5,552,665	5,169,793	23
Total Proprietary Capital	7,265,829	6,882,957	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	244,218	272,950	25
Other Long-Term Debt (224)	52,498	74,704	26
Total Long-Term Debt	296,716	347,654	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,764	4,557	28
Payables to Municipality (233)	49,081	46,052	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,692	7,478	32
Other Current and Accrued Liabilities (238)	188,698	123,027	33
Total Current and Accrued Liabilities	313,235	181,114	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	3,983	3,983	35
Other Deferred Credits (253)	771,040	6,095	36
Total Deferred Credits	775,023	10,078	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,650,803	7,421,803	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,265,817	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,559,656	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,602,168	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	563,416				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,725,240	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,424,887	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	924,983	0	0	0	13
Total Accumulated Provision	2,349,870	0	0	0	
Net Utility Plant	7,375,370	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,077,218				2,077,218	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,994				161,994	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,627				12,627	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	417				417	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	175,038	0	0	0	175,038	16
Debits during year						17
Book cost of plant retired	16,145				16,145	18
Cost of removal	14,300				14,300	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	796,924				796,924	21
					0	22
					0	23
					0	24
Total debits	827,369	0	0	0	827,369	25
Balance end of year (110.1)	1,424,887	0	0	0	1,424,887	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	859,102				859,102	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,881				65,881	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	65,881	0	0	0	65,881	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	924,983	0	0	0	924,983	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND ADJACENT TO PUMPHOUSE	3,016			3,016	2
Total Nonutility Property (121)	3,016	0	0	3,016	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,016	0	0	3,016	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	46,572	44,159	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	46,572	44,159	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,713,164	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,713,164</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	06/09/2003	04/30/2013	4.00%	244,218	1
Total for Account 223				244,218	
Other Long-Term Debt (224)					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	03/18/2002	03/18/2007	3.00%	52,498	2
Total for Account 224				52,498	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	176,976	2
Charged electric department expense		3
Charged sewer department expense	4,160	4
Other (explain):		
Capitalized taxes on C.W.I.P.-Well and River Crossing projects	8,763	5
Total Accruals and other credits	189,899	
Taxes paid during year:		
County, state and local taxes	168,900	6
Social Security taxes	19,134	7
PSC Remainder Assessment	1,865	8
Other (explain):		
NONE		9
Total payments and other debits	189,899	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	7,400	10,169	15,932	1,637	2
Subtotal	7,400	10,169	15,932	1,637	
Other Long-Term Debt (224)					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	78	1,914	1,937	55	3
Subtotal	78	1,914	1,937	55	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,478	12,083	17,869	1,692	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
PROPERTY ADDITION AND REPLACEMENT FUND	116,360	3
Total (Acct. 125):	116,360	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	274,056	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	274,056	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	1,036	10
Other (specify):		
RECEIVABLE FROM THE GRANT FOR DAM REMOVAL	10,000	11
Total (Acct. 143):	11,036	
Receivables from Municipality (145):		
TAX ROLL	966	12
RETURN ON METERS DUE FROM SEWER FUND	11,173	13
PERCENTAGE OF CITY SERVICES BLDG EXPENSE DUE FROM SEWER FUND	1,120	14
Total (Acct. 145):	13,259	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
PERCENTAGE OF CITY SERVICES BLDG EXPENSE-4TH QTR, 2004	4,480	18
DECEMBER, 2004 PAYROLL	44,601	19
Total (Acct. 233):	49,081	
Other Deferred Credits (253):		
Regulatory Liability	757,078	20
US CELLULAR ANTENNA RENT FOR 2005	13,962	21
Total (Acct. 253):	771,040	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,475,455	0	0	0	5,475,455	1
Materials and Supplies	45,365	0	0	0	45,365	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	1,751,052	0	0	0	1,751,052	4
Customer Advances for Construction	3,983	0	0	0	3,983	5
Regulatory Liability	378,539	0	0	0	378,539	6
NONE	0	0	0	0	0	7
Average Net Rate Base	3,387,246	0	0	0	3,387,246	
Net Operating Income	242,818	0	0	0	242,818	8
Net Operating Income as a percent of						
Average Net Rate Base	7.17%	N/A	N/A	N/A	7.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	796,924	0	0	0	796,924	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	39,846				39,846	4
Other (specify):						
NONE					0	5
Balance End of Year	757,078	0	0	0	757,078	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

ACCOUNT 434 - MISCELLANEOUS CREDITS TO SURPLUS:

1. Per 2003 Analytical Review from PSC--This entry was made to correct "2003" closing of Account 271--Total should have been reported on Contributions (216.2)(c) not Earnings (216.1)(b) on 2003 PSC report.

ACCOUNT 435 - MISCELLANEOUS DEBITS TO SURPLUS:

1. Per 2003 Analytical Review from PSC--This entry was made to correct "2003" closing of Account 271--Total should have been reported on Contributions (216.2)(c) not Earnings (216.1)(b) on 2003 PSC report.

2. Auditors recorded unfunded pension liability as required by GASB 34 after the 2003 books were closed and 2003 PSC report was filed. Auditor's adjusting entry for above 2003 activity was posted in 2004 as a miscellaneous debit to surplus.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OK

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The utility accountant position is held by the same person as in 2003. Jan Boardman married in Sept., 2004 becoming Jan Bance.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,322,371	1,270,150	1
Total Sales of Water	1,322,371	1,270,150	
Other Operating Revenues			
Forfeited Discounts (470)	3,718	4,743	2
Miscellaneous Service Revenues (471)	4,495	3,189	3
Rents from Water Property (472)	16,955	18,920	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	12,584	11,010	6
Total Other Operating Revenues	37,752	37,862	
Total Operating Revenues	1,360,123	1,308,012	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	13,794	10,825	7
Pumping Expenses (620-625)	155,403	145,318	8
Water Treatment Expenses (630-635)	30,543	35,554	9
Transmission and Distribution Expenses (640-655)	293,479	204,876	10
Customer Accounts Expenses (901-904)	45,397	47,374	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	239,719	229,430	13
Total Operation and Maintenance Expenses	778,335	673,377	
Other Operating Expenses			
Depreciation Expense (403)	161,994	146,539	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	176,976	157,785	16
Total Other Operating Expenses	338,970	304,324	
Total Operating Expenses	1,117,305	977,701	
NET OPERATING INCOME	242,818	330,311	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,656	188,865	431,581	4
Commercial	473	112,382	157,113	5
Industrial	37	432,498	373,824	6
Total Metered Sales to General Customers (461)	4,166	733,745	962,518	
Private Fire Protection Service (462)	65		24,948	7
Public Fire Protection Service (463)	2		249,828	8
Other Sales to Public Authorities (464)	58	35,792	44,663	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	2	38,425	40,414	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	4,293	807,962	1,322,371	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WEST BARABOO	9TH AVENUE	6,725	7,853	1
VILLAGE OF WEST BARABOO	8TH AVENUE	31,700	32,561	2
Total		38,425	40,414	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	224,332	1
Wholesale fire protection billed	25,496	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	249,828	
Forfeited Discounts (470):		
Customer late payment charges	3,718	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,718	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTION FEES AND NSF CHECK FEES	4,495	7
Total Miscellaneous Service Revenues (471)	4,495	
Rents from Water Property (472):		
ANNUAL RENTAL FEE FOR ANTENNA LOCATED ON RESERVOIR	16,955	8
Total Rents from Water Property (472)	16,955	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,173	10
Other (specify):		
EMPLOYEE'S JURY DUTY PAY	40	11
ALLIANT REFUND-ADDL SERVICES PLACED ON EXTENSION UTILITY PD FOR ON COMMERCE AVE.	1,289	12
MISC. HANDLING FEES	82	13
Total Other Water Revenues (474)	12,584	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	5,534	6,229	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	8,260	4,596	4
Total Source of Supply Expenses	13,794	10,825	
PUMPING EXPENSES			
Operation Labor (620)	10,380	11,304	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	130,529	118,594	7
Operation Supplies and Expenses (623)	95	351	8
Maintenance of Pumping Plant (625)	14,399	15,069	9
Total Pumping Expenses	155,403	145,318	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,808	1,955	10
Chemicals (631)	24,767	22,395	11
Operation Supplies and Expenses (632)	3,525	9,488	12
Maintenance of Water Treatment Plant (635)	443	1,716	13
Total Water Treatment Expenses	30,543	35,554	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	69,758	68,174	14
Operation Supplies and Expenses (641)	13,009	17,101	15
Maintenance of Distribution Reservoirs and Standpipes (650)	87,620	11,150	16
Maintenance of Mains (651)	31,889	25,024	17
Maintenance of Services (652)	48,108	48,377	18
Maintenance of Meters (653)	13,090	11,284	19
Maintenance of Hydrants (654)	28,227	23,451	20
Maintenance of Other Plant (655)	1,778	315	21
Total Transmission and Distribution Expenses	293,479	204,876	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	13,233	12,534	22
Accounting and Collecting Labor (902)	24,928	29,146	23
Supplies and Expenses (903)	7,236	5,694	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	45,397	47,374	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	50,903	44,942	27
Office Supplies and Expenses (921)	12,121	13,952	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	10,083	25,770	30
Property Insurance (924)	4,775	4,974	31
Injuries and Damages (925)	14,419	11,748	32
Employee Pensions and Benefits (926)	94,545	82,149	33
Regulatory Commission Expenses (928)	0	110	34
Miscellaneous General Expenses (930)	35,369	29,041	35
Transportation Expenses (933)	10,567	8,554	36
Maintenance of General Plant (935)	6,937	8,190	37
Total Administrative and General Expenses	239,719	229,430	
Total Operation and Maintenance Expenses	778,335	673,377	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		168,900	157,235	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,160	4,118	2
Net property tax equivalent		164,740	153,117	
Social Security		19,134	19,086	3
PSC Remainder Assessment		1,865	1,094	4
Other (specify): NONE			0	5
CAPITALIZE TAXES ON C.W.I.P.- WELL AND RIVER CROSSING PROJECTS		(8,763)	(15,512)	6
Total tax expense		176,976	157,785	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200947				3
County tax rate	mills		4.544719				4
Local tax rate	mills		9.363617				5
School tax rate	mills		8.531303				6
Voc. school tax rate	mills		1.318636				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.959222				10
Less: state credit	mills		0.942069				11
Net tax rate	mills		23.017153				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.363617				14
Combined School Tax Rate	mills		9.849939				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.213556				17
Total Tax Rate	mills		23.959222				18
Ratio of Local and School Tax to Total	dec.		0.801927				19
Total tax net of state credit	mills		23.017153				20
Net Local and School Tax Rate	mills		18.458085				21
Utility Plant, Jan. 1	\$	9,265,817	9,265,817				22
Materials & Supplies	\$	44,159	44,159				23
Subtotal	\$	9,309,976	9,309,976				24
Less: Plant Outside Limits	\$	210,106	210,106				25
Taxable Assets	\$	9,099,870	9,099,870				26
Assessment Ratio	dec.		1.005561				27
Assessed Value	\$	9,150,474	9,150,474				28
Net Local & School Rate	mills		18.458085				29
Tax Equiv. Computed for Current Year	\$	168,900	168,900				30
Tax Equivalent per 1994 PSC Report	\$	114,320					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	168,900					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,860		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	196,528		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	18,788		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	239,176	0	
PUMPING PLANT			
Land and Land Rights (320)	3,656		12
Structures and Improvements (321)	818,504		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	72,846		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	246,481		17
Diesel Pumping Equipment (326)	29,948		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,593		20
Total Pumping Plant	1,182,028	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	74,190		23
Total Water Treatment Plant	74,190	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,860	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			196,528	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			18,788	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	239,176	
PUMPING PLANT				
Land and Land Rights (320)			3,656	12
Structures and Improvements (321)		19,225	837,729	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			72,846	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(19,225)	227,256	17
Diesel Pumping Equipment (326)			29,948	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,593	20
Total Pumping Plant	0	0	1,182,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			74,190	23
Total Water Treatment Plant	0	0	74,190	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,412		24
Structures and Improvements (341)	28,629		25
Distribution Reservoirs and Standpipes (342)	516,667		26
Transmission and Distribution Mains (343)	1,495,030	105,135	27
Fire Mains (344)	0		28
Services (345)	335,430	19,594	29
Meters (346)	452,906	20,464	30
Hydrants (348)	616,257	39,354	31
Other Transmission and Distribution Plant (349)	5,533		32
Total Transmission and Distribution Plant	3,457,864	184,547	
GENERAL PLANT			
Land and Land Rights (389)	2,005		33
Structures and Improvements (390)	20,488		34
Office Furniture and Equipment (391)	22,918		35
Computer Equipment (391.1)	21,330		36
Transportation Equipment (392)	149,275		37
Stores Equipment (393)	767		38
Tools, Shop and Garage Equipment (394)	63,606		39
Laboratory Equipment (395)	1,395		40
Power Operated Equipment (396)	140,558		41
Communication Equipment (397)	14,212		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,442		44
Other Tangible Property (399)	0		45
Total General Plant	437,996	0	
Total utility plant in service directly assignable	5,391,254	184,547	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,391,254	184,547	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,412	24
Structures and Improvements (341)			28,629	25
Distribution Reservoirs and Standpipes (342)			516,667	26
Transmission and Distribution Mains (343)	1,920		1,598,245	27
Fire Mains (344)			0	28
Services (345)	245		354,779	29
Meters (346)	7,993		465,377	30
Hydrants (348)	2,520		653,091	31
Other Transmission and Distribution Plant (349)			5,533	32
Total Transmission and Distribution Plant	12,678	0	3,629,733	
GENERAL PLANT				
Land and Land Rights (389)			2,005	33
Structures and Improvements (390)	3,467		17,021	34
Office Furniture and Equipment (391)			22,918	35
Computer Equipment (391.1)			21,330	36
Transportation Equipment (392)			149,275	37
Stores Equipment (393)			767	38
Tools, Shop and Garage Equipment (394)			63,606	39
Laboratory Equipment (395)			1,395	40
Power Operated Equipment (396)			140,558	41
Communication Equipment (397)			14,212	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,442	44
Other Tangible Property (399)			0	45
Total General Plant	3,467	0	434,529	
Total utility plant in service directly assignable	16,145	0	5,559,656	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	16,145	0	5,559,656	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	50,942		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	50,942	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	159,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	137,916		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,900		20
Total Pumping Plant	322,605	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			50,942	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	50,942	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(19,225)	140,564	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		19,225	157,141	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,900	20
Total Pumping Plant	0	0	322,605	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	12,515		25
Distribution Reservoirs and Standpipes (342)	218,999		26
Transmission and Distribution Mains (343)	2,159,567	153,299	27
Fire Mains (344)	0		28
Services (345)	533,749	28,496	29
Meters (346)	0		30
Hydrants (348)	104,064	17,932	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,028,894	199,727	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,402,441	199,727	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,402,441	199,727	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			12,515 25
Distribution Reservoirs and Standpipes (342)			218,999 26
Transmission and Distribution Mains (343)			2,312,866 27
Fire Mains (344)			0 28
Services (345)			562,245 29
Meters (346)			0 30
Hydrants (348)			121,996 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,228,621
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	3,602,168
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,602,168

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			64,847	64,847	1
February			63,694	63,694	2
March			65,266	65,266	3
April			62,481	62,481	4
May			68,534	68,534	5
June			75,200	75,200	6
July			81,076	81,076	7
August			81,881	81,881	8
September			74,038	74,038	9
October			72,603	72,603	10
November			71,296	71,296	11
December			84,746	84,746	12
Total annual pumpage	0	0	865,662	865,662	
Less: Water sold				807,962	13
Volume pumped but not sold				57,700	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				3,322	16
Volume related to equipment/system malfunction				300	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				3,622	19
Volume pumped but unaccounted for				54,078	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,754	23
Date of maximum: 12/13/2004					24
Cause of maximum:					25
Hot and dry weather in addition to increased use by industry.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,070	26
Date of minimum: 1/1/2004					27
Total KWH used for pumping for the year				1,768,920	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HILL STREET	2	301	12	936,000	Yes	1
JEFFERSON STREET	4	387	28	1,440,000	Yes	2
SAUK AVENUE	6	360	19	1,296,000	Yes	3
GALL ROAD	7	185	24	1,872,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BARNHART PUMP NO. 1	BARNHART PUMP NO. 2	BARNHART PUMP NO. 3	1
Location	660 COMMERCE AVE.	660 COMMERCE AVE.	660 COMMERCE AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE - DEMING	CRANE - DEMING	GRUNDFOS	5
Year Installed	2003	2003	2003	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	2,750	2,750	155	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	U.S. ELECTRICAL	GRUNDFOS	9
Year Installed	2003	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	3	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BARNHART PUMP NO. 4	HI-LIFT PUMP NO. 1	HI-LIFT PUMP NO. 2	14
Location	660 COMMERCE AVE.	1807 OAK ST.	1807 OAK ST.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GRUNDFOS	WEINAN	WEINAN	18
Year Installed	2003	1971	1971	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	155	500	500	21
Pump Motor or Standby Engine Mfr	GRUNDFOS	MARATHON	MARATHON	22
Year Installed	2003	1971	1971	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	3	40	40	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HI-LIFT PUMP NO. 3.IFT-STANDBY GENERATOR		WELL 2-STANDBY MOTOR	1
Location	1807 OAK ST.	1807 OAK ST.	722 HILL ST.	2
Purpose	B	S	S	3
Destination	D	D	D	4
Pump Manufacturer	WEINAN	WEINAN	GOULDS	5
Year Installed	1971	1971	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	MARATHON	INTERNAT'L HARVESTOR	FORD	9
Year Installed	1971	1971	1998	10
Type	ELECTRIC	NATURAL GAS	PROPANE	11
Horsepower	40	172	161	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4-STANDBY MOTOR	WELL 6-STANDBY MOTOR	WELL 7-STANDBY MOTOR	14
Location	808 JEFFERSON ST.	919 SAUK AVE.	801 GALL RD.	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1961	1987	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,300	21
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	JOHN DEERE	22
Year Installed	1961	1976	1994	23
Type	NATURAL GAS	DIESEL	DIESEL	24
Horsepower	250	260	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 2	WELL NO. 4	WELL NO. 6	1
Location	722 HILL ST.	808 JEFFERSON ST.	919 SAUK AVE.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	GOULDS	5
Year Installed	1998	1961	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,100	900	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	GENERAL ELECTRIC	U.S. ELECTRIC	9
Year Installed	1998	1961	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	150	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 7			14
Location	801 GALL RD.			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	4
Year constructed	1885	1954	1971	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	247	247	180	9
				10
Total capacity in gallons (actual)	277,000	1,250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 4, MOORE ST.	NO. 5, INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1978	1988	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	247	247	10
			11
Total capacity in gallons (actual)	300,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	4,070	0	400	0	3,670	1
M	D	2.000	5,289	0	0	0	5,289	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	2,491	0	0	0	2,491	4
M	D	6.000	184,506	1,015	80	0	185,441	5
M	D	8.000	73,177	6,062	0	0	79,239	6
M	S	8.000	1,058	0	0	0	1,058	7
M	D	10.000	30,925	393	0	0	31,318	8
M	S	10.000	105	0	0	0	105	9
M	D	12.000	29,800	0	0	0	29,800	10
M	D	14.000	3,003	0	0	0	3,003	11
M	D	16.000	3,343	0	0	0	3,343	12
Total Within Municipality			337,767	7,470	480	0	344,757	
M	D	8.000	7,695	0	0	0	7,695	13
Total Outside of Municipality			7,695	0	0	0	7,695	
Total Utility			345,462	7,470	480	0	352,452	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	180	0	9	0	171	0	1
L	0.750	25	0	1	0	24	0	2
M	0.750	1,702	0	0	0	1,702	0	3
M	1.000	1,866	59	2	0	1,923	0	4
M	1.250	2	0	0	0	2	0	5
M	1.500	62	4	0	0	66	0	6
M	2.000	101	3	0	0	104	0	7
M	3.000	2	0	0	0	2	0	8
P	4.000	1	0	0	0	1	0	9
M	4.000	25	0	0	0	25	0	10
M	6.000	30	0	0	0	30	0	11
M	8.000	18	0	0	0	18	0	12
M	10.000	1	0	0	0	1	0	13
M	12.000	2	0	0	0	2	0	14
M	16.000	1	0	0	0	1	0	15
Total Utility		4,018	66	12	0	4,072	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,961	200	149	0	4,012	359	1
0.750	125	12	2	0	135	16	2
1.000	86	4	1	0	89	4	3
1.500	67	3	3	0	67	38	4
2.000	52	2	1	0	53	21	5
3.000	16	0	0	0	16	7	6
4.000	8	0	0	0	8	4	7
6.000	6	0	0	0	6	0	8
Total:	4,321	221	156	0	4,386	449	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,592	272	11	15	0	122	4,012	1
0.750	58	58	1	3	0	15	135	2
1.000	6	54	9	9	0	11	89	3
1.500	0	51	5	8	0	3	67	4
2.000	0	29	9	12	0	3	53	5
3.000	0	5	0	9	0	2	16	6
4.000	0	3	1	1	0	3	8	7
6.000	0	1	1	1	2	1	6	8
Total:	3,656	473	37	58	2	160	4,386	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	3				3	1
Within Municipality	660	33	20		673	2
Total Fire Hydrants	663	33	20	0	676	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 95

Number of distribution system valves end of year: 1,035

Number of distribution valves operated during year: 85

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OK

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 632 - Expenses decreased in 2004 since additional water testing was not mandated by the Wisconsin Dept. of Natural Resources as in 2003.

Account 650 - Expenses increased in 2004 since the Birch St. standpipe was sandblasted and repainted by contractor, Maguire Iron Inc.

Account 651 - Expenses increased in 2004 due to the additional restoration costs associated with the main replacement projects on Jefferson and Maxwell Streets.

Account 923 - Expenses decreased in 2004 since the legal fees associated with the failed attempt at the River Crossing project by T.E.C., Inc. were paid in full in 2003. Activity in this account returned to normal in 2004.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

All Transmission and Distribution Plant retired in 2004 represented plant that had been FINANCED by the Utility.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account 390 - The Utility retired their costs associated with Race Street from 1931 after the City's Public Works Dept. reconstructed the roadway in 2004.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

(PUMPING PLANT)

Account 321 - The adjustment is a result of a posting error on the 2003 books when recording the separation of the 1/1/03 total plant between plant "Financed by the Utility or Municipality" and plant "Contributed in Aid of Construction". The current adjustment correctly reinstates \$19,225.00 as Structures & Improvements-Financed by Utility or Municipality (Acct. 325) NOT Electric Pumping Equipment-Financed by Utility or Municipality (Acct. 325).

Account 325 - The adjustment is a result of a posting error on the 2003 books when recording the separation of the 1/1/03 total plant between plant "Financed by the Utility or Municipality" and plant "Contributed in Aid of Construction". The current adjustment correctly reverses \$19,225.00 FROM Electric Pumping Equipment-Financed by Utility or Municipality (Acct. 325) TO Structures & Improvements-Financed by Utility or Municipality (Acct 321).

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

(PUMPING PLANT)

Account 321.1 - The adjustment is a result of a posting error on the 2003 books when recording the separation of the 1/1/03 total plant balance between plant "financed by the Utility or Municipality" and plant "contributed in aid of construction". The current adjustment correctly reports \$19,225.00 as Electric Pumping Equipment-Contributed (Acct. 325.1) and NOT Structures & Improvements-Contributed (Acct. 321.1) as in 2003.

Account 325.1 - The adjustment is a result of a posting error on the 2003 books when recording the separation of the 1/1/03 total plant balance between plant "financed by the Utility or Municipality" and plant "contributed in aid of construction". The current adjustment correctly reports \$19,225.00 as Electric Pumping Equipment-Contributed (Acct. 325.1) and NOT Structures & Improvements-Contributed (Acct. 321.1) as in 2003.

Water Mains (Page W-17)

General footnotes

Main retirements occurred as part of the City's "2004" Public Works road reconstruction project on Maxwell St., located on the southside of the city, and as part of the Wisconsin Dept. of Transportation's road reconstruction project located on Hwy. 123/South Boulevard. On both projects, smaller watermain was replaced with larger watermain in order to increase water flow capabilities.

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were paid for by the Utility and various developers.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

General footnotes

Service retirements occurred as part of the City's "2004" Public Works road reconstruction project when lead and iron services were upgraded to copper on Maxwell St. located on the southside of the city, and on Broadway in conjunction with the Wisconsin Dept. of Transportation's reconstruction project on Hwy. 123.

Two 1" copper services were replaced by 2" copper to improve the water system on Hill St. during the City's reconstruction of that street and on Broadway in conjunction with the Wisconsin Dept. of Transportation's reconstruction project on Hwy. 123.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions were paid for by the Utility and various developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Utility has never maintained an ongoing record of utility-owned services that have not been put into use. During 2005, utility staff will establish a database to track the above information so an ACCURATE yearend total can be reflected on our "2005" PSC report.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

The Utility contracts with an outside firm for the testing of our meters over two inches. The annual testing rotation for our 6" meters is in December but due to a scheduling conflict with the independent contractor, the meters were tested in January, 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The City Council passed a 0% increase in tax levy for 2004 and directed ALL departments to restrict overtime to as little as possible. The Water Utility crew typically work 10 hour days in the summer months in order to exercise valves and hydrants over and above our normal workload. With the Council's freeze on overtime, the crew members were unable to perform our scheduled exercising of the system.

In 2005, overtime will be available; consequently, our maintenance activities will return to the recommended levels.
